JONES COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 20222

The Jones County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Jones County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, and Hospital District, set a tax rate from your property tax appraisal issued by the Appraisal District. The Jones CAD serves the following taxing units:

Entity	Market Value	Taxable Value
Jones County	2,155,163,240	1,260,542,874
Abilene ISD	108,235,980	81,033,284
Anson ISD	670,384,290	359,920,530
Clyde ISD	67,659,830	30,637,980
Hamlin ISD	263,365,660	123,784,280
Hawley ISD	430,527,000	241,491,370
Lueders-Avoca ISD	191,699,520	66,298,810
Merkel ISD	142,710,130	59,011,130
Paint Creek ISD	8,574,300	5,250,240
Roby ISD	7,110,750	1,936,790
Stamford ISD	235,315,710	112,756,150
Trent ISD	29,585,760	9,659,360
City of Abilene	71,998,210	53,659,704
City of Anson	134,113,170	96,433,510
City of Hamlin	91,280,830	64,718,740
City of Hawley	44,564,960	31,179,150

City of Lueders	10,073,370	6,320,570
City of Stamford	119,411,940	93,170,820
Anson Hospital	484,922,990	335,768,530
Hamlin Hospital	464,156,930	223,735,890
Stamford Hospital	704,212,050	408,004,524

The District maintains approximately 25,309 parcels with property types of residential, commercial, business, utilities, and pipelines. Our school districts go into various counties such as Haskell, Shackelford, Fisher and Stonewall. Trent, Roby, Paint Creek, Merkel, Clyde, and Abilene schools and Abilene City all come within our county boundaries.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
Abilene ISD	40,000 plus 5,000 or 5%	10,000
Anson ISD	40,000	10,000
Clyde ISD	40,000	10,000
Hamlin ISD	40,000	10,000
Hawley ISD	40,000	10,000
Lueders-Avoca ISD	40,000	10,000
Merkel ISD	40,000	10,000

Paint Creek ISD	40,000	10,000
Roby ISD	40,000	10,000
Stamford ISD	40,000	10,000
Trent ISD	40,000	10,000
City of Abilene	5,000 or 15%	15,000
City of Hawley		15,000
City of Lueders		5,000

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV1	5,000	1-29
DV2	7,500	30-49
DV3	10,000	50-69
DV4	12,000	70 & above
DVHS	TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

2022 TAX RATES PER ENTITY PER \$100 OF VALUE

.550786 Jones County 1.2093 Abilene ISD Anson ISD 1.0679 Clyde ISD 1.2043 Hamlin ISD 1.21960 1.1279 Hawley ISD Lueders-Avoca ISD .9949 Merkel ISD 1.0671 Paint Creek ISD 1.0746 **Roby ISD** 1.2279 Stamford ISD 1.2818 Trent ISD 1.2018 City of Abilene .7621 City of Anson 1.0729 City of Hamlin .974434

City of Hawley .4400
City of Lueders .486399
City of Stamford .9813325
Hamlin Hospital .329703
Stamford Hospital .358326
Anson Hospital District .350359

Jones CAD's average collection rate is 96-98%. We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

The Jones CAD Ag Advisory Board just adopted a 25 acre minimum in October, 2021 to qualify for 1-D-1 Open Space Special Valuation.

Jones County Appraisal District endeavors to stay up to date with drought declarations by the governor. When such declarations are made, Jones County Appraisal District does not change eligibility of open-space agricultural land.

The PROPERTY VALUE STUDY

The Texas Property Tax Code requires that all property be appraised at 100% market value. The property value study is conducted biannually by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 10% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. All the school districts in Jones CAD last PVS performed by the State Comptroller's Office was in 2020 except Hawley ISD. It was studied again in 2021 because the 2020 values fell were not accepted by the State Comptroller. The 2021 ratios are shown below by category breakdown for Hawley ISD. The 2021 values were accepted by the State Comptroller for Hawley ISD.

RATIO STUDY ANALYSIS FOR 2021

CATEGORY	ISD	RATIO
(A)		
Single Family Residences	Hawley ISD	1.1355

(C)

Vacant Lots Hawley ISD N/A

(D1)

Rural Land Hawley ISD .9339

(E)	Hawley ISD	1.0056
(F1) Commercial	Hawley ISD	N/A
(G) Oil, Gas, Minerals	Hawley ISD	N/A
(J) Utilities	Hawley ISD	.9584